

**LETTER TO PROSPECTIVE BUYER**

FEDERAL EXPRESS

Mr. Buyer One and Mrs. Buyer Two

Re:

Dear Mr. and Mrs. \_\_\_\_\_:

This letter concerns your recent written offer to purchase the real property located at \_\_\_\_\_, in \_\_\_\_\_, \_\_\_\_\_. That property is the subject of the above-referenced federal district court action, in which the Court has ordered the foreclosure of federal tax liens. \_\_\_\_\_ was appointed as Receiver to arrange for the sale of the property.

Your offer of \$\_\_\_\_\_ to purchase the property "as is" appears to be the highest and best offer that will be submitted. Please confirm your offer by signing on the lines below, and return this letter in the enclosed Federal Express return envelope. Upon receipt, and assuming that no issues arise in the course of your inspection of the property, this office intends to seek an order of the Court confirming the sale of the property to you. We expect that the terms of a Court order confirming the sale would require closing within thirty days of the entry of the order. You will receive a Receiver's Deed on full payment.

We are sure you understand that because this is a judicial foreclosure action, the United States lacks the power to accept your offer unilaterally, and that your offer must be accepted by the Court through an Order of Confirmation before your right to purchase the property could become fixed.

Please do not hesitate to call \_\_\_\_\_, the trial attorney assigned to this matter in this office, at (202) \_\_\_\_\_ if you have any problems or questions.

Sincerely yours,

Assistant Attorney General  
Tax Division

By:

\_\_\_\_\_  
Chief, Civil Trial Section,  
\_\_\_\_\_ Region

\_\_\_\_\_  
(BUYER ONE)

\_\_\_\_\_  
(BUYER TWO)